

and Latter Day Saints, and participating in the Barstow Rodeo, scouting programs, and the reading program in local schools.

Mr. Speaker, I ask that you join me, our colleagues, and Bob's family and many friends in paying tribute to this fine man. Chief Sessions was dearly loved and respected by the entire Barstow community and he will be greatly missed. Indeed, he touched and protected the lives of many people and it is only fitting that the House of Representatives honor him today.

#### AN AMENDMENT TO TREAT ACADEMIC HEALTH CENTERS LIKE OTHER EDUCATIONAL INSTITUTIONS FOR PURPOSES OF THE EXCLUSION FOR EMPLOYER-PROVIDED HOUSING

##### HON. AMO HOUGHTON

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, May 23, 1995*

Mr. HOUGHTON. Mr. Speaker, I am joined today by Mr. RANGEL, and Mrs. MALONEY, in introducing legislation to provide an exclusion for employer-provided housing for academic health centers the same as provided to other educational institutions. In the 1986 Tax Reform Act, Congress enacted a safe harbor provision for college and university-owned housing provided to certain faculty and staff. Under the safe harbor provision, the difference between the fair market value and the actual rent for campus housing provided to employees of an educational institution is excluded from gross income to the employees. In the 1986 Act, academic health centers were not included in the safe harbor provision.

The legislation that is being introduced today would afford the same safe harbor provision to academic health centers, and place them on equal footing with colleges and universities. I believe that academic health centers are important national resources that provide significant contributions to the Nation's understanding and treatment of diseases afflicting our citizens.

The arguments that applied to the safe harbor provision for colleges and universities in the 1986 tax law are the same arguments that apply to an academic health center.

The benefits of providing faculty and staff housing enables the center to attract and retain a full-time faculty and staff to fulfill the mission of the institution. For institutions located in high rent areas such as New York City, this provision is essential for the institution to carry out its missions of patient care, education, and research.

Second, many of the tenants of academic center-owned housing are pursuing advanced degrees and training at the center and usually at substantial financial hardship. In addition, the faculty and staff of an academic health center are often living in the same building as faculty and staff of a neighboring university.

Our bill would amend the definition of "educational institution" under section 119(d) of the Internal Revenue Code. The amendment would ensure that academic health centers, which are not part of a college or university, but nevertheless are teaching institutions, would qualify for the section 119(d) special valuation rule. This change would correct the

anomalous situation under current law where a qualified educational institution can use the rule and an academic health center cannot, even though the two institutions must hire and compete for the same highly qualified employees.

The proposed amendment narrowly defines "academic health center" to focus only on rectifying the competitive problem that I've described. Under the proposed amendment, the academic health center must: First, qualify as a tax exempt hospital or medical research organization eligible to receive charitable contributions, second, receive graduate medical education Federal funding, and third, engage in and teach basic and clinical medical science and research with the organization's own standing faculty.

We believe that the legislation will allow for a fair and equitable competitive market for these skilled and qualified employees.

#### TRIBUTE TO DR. RICHARD TENNESSEN

##### HON. ROBERT A. UNDERWOOD

OF GUAM

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, May 23, 1995*

Mr. UNDERWOOD. Mr. Speaker, I would like to take this occasion to commend one of the island's premier educators, Dr. Richard Tennesen. Through the years, has made great contributions toward the development of Guam through his work in the field of education. It is only befitting that he was selected as this year's Association of Community College Trustees [ACCT], Pacific Region Trustee Leadership Awardee.

Dr. Tennesen's roots on the island run deep. He first came to the island as a contract teacher back in 1955. He moved on to become the principal of Barrigada Junior High, and later of George Washington High School. He also served as superintendent of schools under Gov. Manuel Guerrero and as the dean of the University of Guam's College of Education.

It was, however, at his present post as chairman of the Guam Community College board of trustees that Dr. Tennesen received this coveted award from the ACCT. His selection is truly a great honor, considering the fact that he was chosen over hundreds of trustee chairmen from all areas in the Pacific region, including Oregon, Washington, British Columbia, Nevada, Arizona, California, and Hawaii. Dr. Tennesen's selection also marks the first time that a trustee from Guam won the award.

For over three decades, Dr. Richard Tennesen directly assisted in the development of Guam through his work in the field of education. Having been a former colleague of Dr. Tennesen and an educator myself, I understand and appreciate the significance of his efforts. I commend him for all the good work that he has done for the island of Guam and congratulate him on winning this prestigious award. On behalf of the people of Guam, I join his wife, the former Julie Taitano and his children, Lori and Gene, in proudly celebrating the outcome of his hard work. We commend his work and his contributions to the island of Guam.

#### SALUTING SCHOOL SUPERINTENDENT DR. JACK R. ANDERSON

##### HON. BENJAMIN A. GILMAN

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, May 23, 1995*

Mr. GILMAN. Mr. Speaker, permit me to take this opportunity to bring to the attention of our colleagues an outstanding individual who has garnered widespread respect and admiration throughout southeastern New York.

Dr. Jack R. Anderson has been superintendent of schools in the East Ramapo School District, in Rockland County, NY, since 1977. He has brought national, and even international, recognition to the East Ramapo School District through his educational vision, his leadership, and his strong support for program which had been initiated in his community.

East Ramapo was a culturally and ethnically diverse community when Dr. Anderson first arrived. Although that diversity still exists, Dr. Anderson has devoted himself to bringing all in the community closer together. When he first arrived, all eleven labor unions who do business with the East Ramapo School District were without contracts, the district was in the midst of austerity budgets, enrollment in the schools was declining, the community was factionalized, and the NAACP has filed student and staff discrimination charges.

In a short period of time, Dr. Anderson negotiated contracts, ended the labor crisis, re consolidated and reorganized the schools to more accurately reflect population patterns, and resolved all discrimination issues with the NAACP.

Because of his outstanding record of 18 years of service, Dr. Jack Anderson was designated as the New York State Superintendent of the Year earlier this year by the American Association of School Administrators. More recently, he was designated by the same group as one of the four top school administrators in the entire Nation.

Mr. Speaker, I have enjoyed a close working relationship with Dr. Anderson for many years. I consider him to be an astute and insightful individual, who strongly believes that the education of our young people is an investment in the future of our society, and is therefore our most important priority.

Mr. Speaker, I ask all of our colleagues to join with me in saluting an outstanding individual, Superintendent Dr. Jack R. Anderson of the East Ramapo School District.

#### SETTING INTERNATIONAL PRIORITIES

##### HON. RON PACKARD

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, May 23, 1995*

Mr. PACKARD. Mr. Speaker, the bill before us provides an opportunity to reorder our international priorities and put our fiscal house in order. This bill represents the first major reform in overseas operations in 50 years by slashing \$1.8 billion from the President's 1996 fiscal year request.

This bill eliminates AID, USIA, and ACDA, three bloated and inefficient agencies and